

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>	<b>§</b>	<b>Chapter 11</b>
	<b>§</b>	
<b>W.R. GRACE &amp; CO., <i>et al.</i>,</b>	<b>§</b>	<b>Jointly Administered</b>
	<b>§</b>	<b>Case No. 01-01139 (KJC)</b>
<b>Debtors.</b>	<b>§</b>	
	<b>§</b>	

**FEE AUDITOR'S FINAL REPORT REGARDING FIRST QUARTERLY AND FINAL  
FEE APPLICATION OF FRANKEL WYRON LLP FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR  
THE PERIOD FROM JANUARY 16, 2014 THROUGH FEBRUARY 3, 2014**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the First Quarterly and Final Fee Application of Frankel Wyron LLP for Compensation for Services Rendered and Reimbursement of Expenses for the Period from January 16, 2014 through February 3, 2014 (the “Application”).

**BACKGROUND**

1. Frankel Wyron LLP (“Frankel Wyron”) was retained as bankruptcy co-counsel to Roger Frankel, the Asbestos Personal Injury Future Claimants’ Representative. In the Application, Frankel Wyron seeks interim and final approval of fees totaling \$56,087.50 and expenses totaling \$2,347.44 for its services from January 16, 2014 through February 3, 2014 (the “Fifty-Second Interim Period” or “Final Application Period”). Frankel Wyron was retained by order of the Court dated February 21, 2014, *nunc pro tunc* to January 16, 2014. This is the first and only fee application which Frankel Wyron has filed in this case.

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense

entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2014, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, Issued January 30, 1996 (the "U.S. Trustee Guidelines"), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We emailed questions to Frankel Wyron based upon our review, and we received a response from Frankel Wyron, portions of which response are quoted herein.

## DISCUSSION

3. We noted the following travel expenses for which more information was needed:

2/28/2014	Hotel 2/2/2014 to 2/3/2014	307.64
2/28/2014	Meals 2/2/2014 to 2/3/2014	49.96
2/28/2014	Travel 2/2/2014 to 2/3/2014	803.29
1/31/2014	Hotel 1/22/2014 to 1/23/2014	520.73
1/31/2014	Meals 1/22/2014 to 1/23/2014	28.95
1/31/2014	Travel 1/22/2014 to 1/23/2014	626.87
1/31/2014	Travel 1/28/2014	10.00
	TOTAL EXPENSES	2,347.44

In response to our request, Frankel Wyron provided the itemization attached as Response Exhibit A, as well as the following information:

### Hotels

1/22 - 1/23	one night	Waldorf	New York City	\$449 + taxes
2/2 - 2/3	one night	Waldorf	New York City	265.05 + taxes

### Meals

1/23	NY	breakfast / one person	\$28.95
2/2	DC	dinner / one person	\$24.63
2/3	NY	breakfast / one person	\$25.33

Travel

1/22 Train from DC to NY One-way Coach Class \$283.00

1/23 Train from NY to DC One-way \$248.00

Note: Travel was in First Class for a total fare of \$359.00. We adjusted the bill by \$111.00 and thus charged only the then Coach (Acela Business Class) fare of \$248.00.

2/2 Flight from DC to NY One-way \$418.00

Note: Travel was in First Class for a total fare of \$457.00. We adjusted the bill by \$39.00 and thus charged only the then Coach fare of \$418.00.

2/3 Train from NY to DC One-way \$236.00

Note: Travel was in First Class for a total fare of \$347.00. We adjusted the bill by \$111.00 and thus charged only the then Coach (Acela Business Class) fare of \$236.00.

We accept Frankel Wyron's response and have no objection to these expenses.<sup>1</sup>

**CONCLUSION**

4. Thus, we recommend approval of \$56,087.50 in fees and \$2,347.44 in expenses for Frankel Wyron's services for the Fifty-Second Interim Period, as well as final approval of \$56,087.50 in fees and \$2,347.44 in expenses for Frankel Wyron's services for the Final Application Period.

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<sup>1</sup>We note that each of the hotel and meal expenses were less than our recommended guidelines for the cities in question. We also note that Frankel Wyron's train fares were reduced to business class, which is the least expensive fare on the Acela. Thus, we have no objection to these expenses.

Respectfully submitted,

**WARREN H. SMITH & ASSOCIATES, P.C.**



By: \_\_\_\_\_

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**FEE AUDITOR**

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 28th day of June, 2014.



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Warren H. Smith

**SERVICE LIST**  
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